

GEORGIA DEPARTMENT OF LABOR
ADMINISTRATIVE SERVICES
FACILITIES AND SUPPORT SERVICES
RECORDS MANAGEMENT AND CONTROL

Application Number

APPLICATION FOR
AMENDMENT TO RECORDS RETENTION SCHEDULE

76-342

Application Date: July 10, 1987

FOR STATE RECORDS MANAGEMENT DIVISION USE

Date Received

Application No.

Date Completed

JUL 20 1987 76-342-A APR 1 1988

Record Series Title: 76-342 Employer Delinquent Tax
Fi. Fa. Files.

Person to Contact: Becky Butler

Item number to be amended: 12

Telephone No. 656-3061

Reads as follows: Cut off files at the end of each 6 months, then transfer to local
holding area; hold 6 months then transfer to State Records Center;
hold 6.5 years, then destroy.

Amended to read: Cut off files at the end of each 6 months; then transfer to
State Records Center, hold 7 years, then destroy.

Reason for change: Change in amendment to schedule is being requested due to lack of
space in local holding area.

AUTHORITY:

Division Director/Designee:

Date

Records Management Officer (RM&C):

Date

Chief, Records Management and Control:

Date

Assistant Commissioner (Administration):

Date

State Auditor/Designee:

Date

Secretary of State/Designee:

Date

Attorney General/Designee:

Date



APPLICATION FOR RECORDS RETENTION SCHEDULE

OFFICE OF THE SECRETARY OF STATE
DEPARTMENT OF ARCHIVES AND HISTORY
RECORDS MANAGEMENT DIVISION

INSTRUCTIONS: See Publication No. 76-RM-1 for instructions on completing this form. Forward signed original to Department of Archives and History, Records Management Division, 330 Capitol Avenue, Atlanta, Georgia, 30334, Attention: Scheduling Section.

FOR AGENCY USE		FOR RECORDS MANAGEMENT USE	
Application Date <u>10-27-76</u>	1. Agency Address Georgia Department of Labor U.I.S. Division - Delinquent Tax Unit Room 72 - State Labor Building Atlanta, Georgia 30334	Application Number <u>76-342</u>	
Application Number		Date Received <u>OCT 29 1976</u>	Date Completed <u>DEC 1 1976</u>
2. Person to Contact Emory P. Dodd		Working Title Supervisor, Delinquent Tax Unit	Telephone Number 656-3067
3. Action Requested a. <input checked="" type="checkbox"/> Establish Retention Schedule; record will continue to accumulate. b. <input type="checkbox"/> Dispose of present accumulation; no further accumulation anticipated. c. <input type="checkbox"/> Amend Application No. _____ Check One: <input type="checkbox"/> Change; <input type="checkbox"/> Supersede; <input type="checkbox"/> Void			
4. Dates of Series Earliest _____ Latest _____ 1935 ? Present		5. Records Series Title (followed by title used in office, if different) Employer Delinquent Tax Fi.Fa. Files	
6. Division and Office Function What is the function of the Division and the Office in which this record series is created? Determines employers liable for unemployment taxes, collects taxes and reports; pays unemployment benefits according to Employment Security Law. Establishes and controls delinquent unemployment tax files after tax fi.fa. is issued; records and clears all tax fi.fas. when the delinquency is cleared.			
7. Record Series Description This file contains the following documents (include form numbers and titles, if any): Attach samples of the file. Documents relating to: Delinquent unemployment taxes which are uncollected and tax fi.fa. liens have been issued. Included are: The tax fi.fa. and copy; statements of balance on the delinquency; related correspondence concerning collection activity (Forms ESA-1515, ESA-1514, ESA-529-A, ESA-1522, ESA-117A). File is arranged: Numerical, by ESA account number assigned to the employer account.			
8. Monthly Reference Rate How often are records referred to which are: One to six months old _____; Seven to twelve months old _____; Thirteen to twenty-four months old _____; twenty-five months and older _____? * See attached sheet for explanation			
9. Annual Rate of Accumulation of Records Letter-size drawers <u>22</u> ; Legal-size drawers _____; Shelves _____; Other (specify) _____			

YES	NO	10. Questionnaire (Place an "X" in the proper column)
X		a. Is this the official copy of the series? If not, where is it?
X		b. Does the series contain confidential information requiring security handling? If yes, cite law or regulation. Employment Security Law - Section 11(m)
	X	c. Is this a vital record?
	X	d. Does this series have historical or long term research value?
	X	e. When one or two documents in the file make it necessary to keep the entire file for a long period, could these documents be scheduled separately?
	X	f. Is the information contained in this series ever published? If yes, attach copy.
	X	g. Is the information contained in this series ever analyzed and/or recorded in a summarized report? If yes, attach copy.
	X	h. Is there a duplication of this series in your office, or in another office or agency? If yes, where?
	X	i. Is this series (or a major portion of it) regularly microfilmed?
	X	j. Does the record series result in a computer printout?

11. Retention Requirements

The following requires the series to be kept:

a. State Law	_____ years.	d. Audit period	_____ years.
b. Statute of limitation	_____ years.	e. Administrative need	Min. 7 yrs. _____ years.
c. Federal law	_____ years.	f. Federal retention instructions	_____ years.

Attach copy or excerpt of laws or regulations. Explain administrative need. The tax fi. fa. recording is legal and valid for 7 years from date of recording.

12. Approved Disposition Instructions

This agency recommends that the file series be cut off at the end of each:

☐ Calendar Year; ☐ Fiscal Year; ☒ Other 6 months then,

- ☐ Hold in the current files area _____ month(s) _____ year(s); then
- ☒ Transfer to local holding area; hold 6 months year(s); then
- ☒ Transfer to State Records Center; hold 6.5 year(s); then
- ☒ Destroy.
- ☐ Transfer to State Archives for permanent retention.
- ☐ Other (Specify)

These instructions apply to all prior and future accumulations of the series.

Agency Head/Designee (Signature)	Date	Records Management Officer (Signature)	Date
	10-29-76		10-27-76
Recommendations in paragraph 12 are approved. (If disapproved, attach letter of explanation.)		State Records Committee (Signature)	Date
			11-29-76
			11-24-76
			11-30-76

Application for Records Retention Schedule
Georgia Department of Labor
U.I.S. Division - Delinquent Tax Unit
Room 72 - State Labor Building
Atlanta, Georgia 30334

ATTACHMENT TO ITEM #8:

Active files are referred to daily as activity occurs on the delinquency: When the delinquency is "paid up" or becomes "uncollectible" reference to the files are reduced.

A "paid up" or "uncollectible" file may be recalled to active reference and activity if needed, verifying the retention requirements of the standard.